

## Idaho Department of Parks and Recreation

Number	Effective	Title	Owner
I-35	3-99	Grant and Contract Awards	Director

### 1.1\_ PURPOSE

To assign responsibility and to define a process for grant and/or contract negotiation, application submission, expending, billing and reporting of all funds received from external sources. This policy does not include donations.

### 2.1 DEFINITIONS

2.1.1 **Grant** - A financial award transferred to the Idaho Department of Parks and Recreation from an external source such as the federal government for services, construction projects, etc.

2.1.2 **Contract** - A written obligation which results in a legal agreement between two or more parties. The contract may be a Memorandum of Agreement, Memorandum of Understanding, or other written agreement.

### 3.1 GRANT OR CONTRACT APPLICATION

3.1.1 The park or program manager is responsible for negotiating contracts or completing the grant application. Prior to negotiating a contract or submission of a grant application, the manager shall submit a **Grant Approval** form (see Forms section) to the fiscal officer within ten days of receipt. The fiscal officer will obtain the director's approval to proceed prior to forwarding the Grant Approval form to the Division of Financial Management for approval.

3.1.2 If the contract or grant requires matching funds, the manager shall identify the source of matching funds on the Grant Approval form.

### 4.1 NOTIFICATION OF GRANT OR CONTRACT AWARD

4.1.1 The program receiving funds from a grant or contract shall forward a copy of the contract or approved grant award to the senior accountant.

4.1.2 The senior accountant will set up appropriate STARS codes and files in order to meet the reporting needs of individual grants or contract awards.

### 5.1 FINANCIAL REPORTING - GENERAL GUIDANCE

5.1.1 Each contract or grant will have a unique STARS number called the grant number. All expenditures related to that contract or grant will use the unique number regardless of the fiscal year in which the expenditure is recorded.

5.1.2 The manager is responsible for contacting the department's personnel officer to add full-time

or seasonal employees.

5.1.3 Grant and contract awards will be tracked in the following funds:

5.1.3.1 Disaster Recover Grants - STARS Fund 0232.

5.1.3.2 Grant awards issued by the federal government will be recorded and tracked in the STARS Fund 0348.

5.1.3.3 All other contract awards will be tracked in Fund 0349 unless a unique circumstance prevails. Exceptions to track awards in other funds requires written approval from the fiscal officer.

5.1.3.4 The budget amount in the STARS grant report shall be the same amount as the grant or contract award amount. The park or program is responsible for monitoring the expenses of the grant or contract to ensure that expenditures do not exceed the award amount and that the expenditures claimed are in compliance with the award amount and that the expenditures claimed are in compliance with the award.

5.1.3.5 The source and use of all matching funds to a specific grant or contract shall be identified and tracked pursuant to the requirements of each grant or contract through STARS. The methodology used to track matching funds shall be documented in fiscal operation's files to each grant or contract award.

## **6.1 SETTING UP FINANCIAL TRACKING FOR GRANT OR CONTRACT AWARDS**

The grants/contracts section shall:

6.1.1 Log pertinent data regarding the grant award in a central location.

6.1.2 Forward a completed **Grant Control Table Maintenance** form (see Forms section) to the fiscal officer to load into STARS. The fiscal officer will load the grant number into STARS and return the form to the senior accountant.

6.1.3 The grants/contracts section will schedule a meeting with the park or program to review and document the grant or contract requirements regarding the following:

6.1.3.1 Financial reporting;

6.1.3.2 Match requirements;

6.1.3.3 Requests for reimbursements or cash advances, as applicable;

6.1.3.4 STARS account codes that need to be assigned to all expenditures for the grant including full-time or seasonal employee expenditures, operating expenditures, or capital outlay expenditures; and

6.1.3.5 Contact person for financial reporting.

## **7.1 FINANCIAL REPORTING - COMPLETING REPORTS**

7.1.1 The grants/contract section shall complete all financial reports required pursuant to the grant

or contract award within the time lines established by the grant award or contract.

- 7.1.2 All quarterly, annual, and/or final financial closeout reports are to be forwarded to the fiscal officer for approval prior to submission to the awarding agency or entity.
- 7.1.3 If programmatic or other statistical data is required to be submitted with the financial information, the senior accountant will forward the original to the park or program and retain a copy. If programmatic reports are not required, the senior accountant will submit the report directly to the awarding agency or entity and send a copy to the park or program.

## **8.1 CLOSEOUT PROCEDURES**

- 8.1.1 The senior accountant will forward all financial reports to the park or program at least 14 working days prior to the due date of the final report.
- 8.1.2 Managers shall notify accounting of any action necessary to close out a grant via e-mail or the IDPR form Act 50.10 **Adjustment/Research Transmittal** (See Forms section).
- 8.1.3 Expenditures that were reported against the grant award and paid out of a different fund will be transferred to the applicable fund and grant number prior to the close of the current fiscal year.
- 8.1.4 For reimbursements received for "in-kind" or "force account" activities, cash will be transferred into the applicable fund within 90 days of the close of the grant or contract.
- 8.1.5 The senior accountant will forward a final STARS grant report to the fiscal officer to place an end date in the appropriate field of the Grant Table Maintenance screen.
- 8.1.6 The grant or contract award amount should equal expenditures on the STARS grant report. If not, the senior accountant or designee is responsible to contact the park or program manager and determine what corrective action is necessary.

## **9.1 DOCUMENT RETENTION**

The senior accountant shall ensure that all financial records are retained pursuant to the retention requirements in the grant or contract award and in compliance with the retention records for the State Controller's office. All programmatic or statistical reports submitted to the awarding agency shall be the responsibility of the program.